



## CALIFORNIA BOARD OF ACCOUNTANCY

2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.dca.ca.gov/cba>



## APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT

RESET

— READ INSTRUCTIONS CAREFULLY —  
 APPLICATION PROCESSING FEE \$200.00

- \_\_\_ A. I passed the examination as a California/CAQEX candidate (complete #'s 1-10 and 13).  
 \_\_\_ B. I passed the examination as a candidate of a state other than California, but am not licensed in any state (complete #'s 1-10 and 12-13).  
 \_\_\_ C. I passed the examination as a candidate of a state other than California and currently hold a valid license to practice public accounting in a state other than California (complete #'s 1-13).  
 \_\_\_ D. I was once licensed in California. My CPA certificate was cancelled due to a nonpayment of renewal fees (complete #'s 1-10).

In this space, glue  
 a recent 2" X 2"  
 passport size and  
 quality photograph  
 showing only your  
 head and shoulders

1. Full name (no initials) \_\_\_\_\_  
 Last

First Middle

2. Residence address \_\_\_\_\_  
 Street and Number

City State Zip Code

3. Present occupation \_\_\_\_\_

4. Present employer's name \_\_\_\_\_

Employer's address \_\_\_\_\_  
 Street and Number

City State Zip Code

## DO NOT WRITE IN THIS SPACE

License No. \_\_\_\_\_

Date Issued \_\_\_\_\_

5. Birthdate \_\_\_\_\_ 6. Telephone No. ( ) \_\_\_\_\_  
 Area Code Office Number Area Code Home Number

7. Social Security No. \_\_\_\_\_ 8. Date of completion of CPA examination \_\_\_\_\_ State \_\_\_\_\_

9. Have you ever been known by any name other than the one shown above? (check one) ☐ Yes ☐ No

List other name(s) \_\_\_\_\_

10. Have you ever had a professional or vocational license suspended or revoked by this or any other state or foreign country?  
 (check one) ☐ Yes ☐ No

(IF THE ANSWER TO 10 IS "YES," EXPLAIN FULLY, USING A SEPARATE SHEET OF PAPER)

11. Were you originally licensed in another state? ☐ Yes ☐ No In which state(s) do you hold a valid Certificate/License? \_\_\_\_\_

Certificate/License No. \_\_\_\_\_ Date Certificate/License issued. \_\_\_\_\_

By uniform written examination? ☐ Yes ☐ No

I also hold a C.P.A. Certificate/License in the following states: (List state Certificate/License No.) \_\_\_\_\_

12. List all schools attended after high school (see #6 of Instructions).	Indicate No. of years attended			(Check One)	
	Junior or Community College	4 year College or University	Business School	Degree Obtained?	
				Yes	No



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Last Name

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First Name

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Middle

**A FORM E – CERTIFICATE OF EXPERIENCE MUST BE SUBMITTED FOR ALL PUBLIC ACCOUNTING EMPLOYMENT, INCLUDING NON-AUDIT WORK.**

**13. EXPERIENCE:**

(A) Public Accounting: List below, in chronological order, your public accounting experience. Provide each employer a Form E for completion. The employer is to return the Form E directly to the California Board of Accountancy.

If you have worked in more than one office of a firm, list each location and dates of employment. A Form E must be completed by a partner or shareholder of each office documenting your experience while employed in that office. The employer is to return the Form E directly to the California Board of Accountancy.

If a single Form E is being submitted for work performed in more than one office of a firm, the partner or shareholder must submit a cover letter, on firm letterhead, with the Form E clarifying the basis for completing the Form E for all offices (i.e., review of workpapers, personnel file, etc.). The letter must clarify during which period of your employment you gained your audit experience. The Form E and cover letter are to be submitted to the California Board of Accountancy. **Experience obtained outside the United States must be documented on a separate Form E from the domestic Form E.**

POSITION	FROM	TO	EMPLOYER	C.P.A. OR P.A.	MAILING ADDRESS

(B) Private or Governmental Accounting: List below, in chronological order, your experience in private or governmental accounting. If this experience is to be used as part of your experience requirement, a Form E must be completed and submitted by your employer.

POSITION	FROM	TO	EMPLOYER	TYPE OF BUSINESS	MAILING ADDRESS

**OUT-OF-STATE CPA LICENSEES ONLY:** For self-employment experience, submit a schedule containing the following information: (1) Names and addresses of your clients. (2) A brief description of the type of services engaged in by the client. This should include any significant financial data which you believe appropriate to submit. (3) Services performed by you for each of these clients. (4) Length of time you performed these services. (All information will be held in confidence by the Board.)

**CERTIFIED TRUE STATEMENT**

*I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form are true, complete and accurate.*

Date \_\_\_\_\_ (Signature) \_\_\_\_\_

**MISREPRESENTATION IN THIS APPLICATION IS CAUSE FOR DENIAL OR REVOCATION OF LICENSE.**





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## INSTRUCTIONS TO APPLICANTS APPLYING FOR THE CPA LICENSE

1. All applicants must meet the education and experience requirements set forth in Business and Professions Code Sections 5081.1 and 5083. Refer to "Information for All Applicants for the CPA License" (Form 11L-31).
2. All applicants must provide a United States Social Security Number when submitting an application for a California CPA license.
3. Complete the entire application, provided by the Board, and execute the Certified True Statement on page two.
4. Complete and sign the "Criminal Conviction Disclosure Form" (Form 11A-27).
5. Attach a photograph as instructed on page one of the application. Photocopies of photographs are not acceptable.
6. If not previously submitted, official transcripts of all college or university records must be sent to this Board directly from the institution. The Bachelor's degree must be shown on the transcript. All transcripts submitted must contain a signature of the registrar or some other official representative of the institution.  
  
If your bachelor's degree was obtained outside the United States from a college or university that is not accredited by a U.S. regional or national accrediting agency or association, it will be necessary for you to have it evaluated by a Board-approved evaluation service. If, subsequent to obtaining a bachelor's degree outside the United States, you obtain a U.S. Master's degree, an evaluation is not necessary. A copy of the Bachelor's degree transcript must be submitted to the Board directly from the educational institution. However, the Bachelor's degree transcript must be in English, or an evaluation will be necessary.
7. A course in Professional Ethics for CPA's is available from the California CPA Foundation, P.O. Box 44364, San Francisco, California 94144, (800) 877-5897. An order form, to be mailed directly to the California CPA Foundation, is enclosed for your convenience. You must take the examination and return it to the California CPA Foundation, indicating you wish the California Board of Accountancy to be notified of your passing grade.
8. Address the status cards, affix the proper postage where indicated, and return with your completed application.
9. A Form E – Certificate of Experience must be completed for all public accounting experience. If you have had more than three employers in public accounting, additional forms will be sent upon request. **Your employer must complete and return these forms directly to the California Board of Accountancy.**
10. If you are applying under B or C on page one of the "Application for Certified Public Accountant (CPA) License" (Form 11A-5), you must obtain a certification of your licensure and/or grades. A "Certificate of Secretary of State Board Issuing Original License" (Form 11A-13) must be completed by an official of the state of origin.
11. If you are applying under C on page one of the "Application for Certified Public Accountant (CPA) License" (Form 11A-5), complete both sides of the "Continuing Education Reporting Form" (Form 11R-14). You must list the minimum 80 hours of continuing education that you obtained in the 24-month period preceding the date of filing your application for licensure.
12. If you do not meet the requirements of #11 above, complete the "Waiver of Practice Rights for Out of State Applicants not Engaged in Public Practice" (Form 11R-2).



13. Have passed the Uniform CPA Examination under standards that are deemed by the California Board of Accountancy to be comparable and equal to the standards under which the California CPA License is issued (if applying under B or C on page one of application). California examination standards are as follows:

- a) Successful completion (grade of 75 or higher) of two or more subjects to obtain conditional credit.
- b) Successful completion of the remaining subjects within six subsequent examinations of obtaining conditional credit.

Variations from these specific standards will be considered by the Board on a case-by-case basis.

14. **FINGERPRINT CARDS** - Take the fingerprint cards to a qualified technician trained in fingerprint-taking techniques. Some law enforcement agencies will provide this service and a fee may be charged. In addition, telephone yellow page directories may list fingerprinting services. There are also some public notaries who provide this service.

**LIVE SCAN** - You must **complete only Section II** of the enclosed Request for Live Scan Service Applicant Submission form. The form must be taken to an Applicant Live Scan service. **Once you have completed the Live Scan process, the Requesting Agency copy of the Request for Live Scan Service form must be mailed to the Board office.** All fees including the DOJ and the FBI fingerprint clearance fees must be paid directly to the Live Scan Service.

15. The following is a list of options and fees under which you will be applying for licensure.

	<u>OPTIONS</u>	<u>FEES</u>
a)	If you are submitting an application for licensure with a set of fingerprint cards.	\$256.00
b)	If you are submitting at this time only a set of two fingerprint cards to allow for early processing.	\$56.00
c)	If you are submitting an application for licensure and have previously submitted your fingerprint cards to allow for early processing.	\$200.00
d)	If you are submitting an application for licensure and have or plan to have your fingerprints taken via Live Scan.	\$200.00

Disclosure of your social security number is mandatory. Business and Professions Code Section 30 and Public Law 94-455 (42 USCA 405 (c) (2) (c)) authorize collection of your social security number. It will be used exclusively for tax enforcement purposes of compliance with any judgment or order for family support in accordance with Section 11350.6 of the Welfare and Institutions Code, or for verification of licensure or examination status by a licensing or examination entry which utilizes a national examination and where licensure is reciprocal with the requesting state. If you fail to disclose your social security number, your application for initial or renewal license will not be processed, and you will be reported to the Franchise Tax Board, which may assess a \$100 penalty against you.

#### **INFORMATION COLLECTION AND ACCESS**

This information is being collected and maintained under the authority of Chapter 1 of Division 3 of the Business and Professions Code Sections 480, 5081, 5087 and 5100. Failure to provide requested information is grounds for denial of the application for examination and/or licensure. This information may be transferred to the Department of Justice, District of Attorney, a City Attorney, or to another law enforcement agency. The purpose of such transfer would be enforcement of the California Accountancy Act.

Each individual has the right to review the records maintained on them by the agency, unless the records are identified as confidential information and exempted in Section 1798.3 of the Information Practice Act.